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FINANCIAL PROCEDURE IN THE STATE LEGISLATURES.

The object of this article is to exhibit briefly the general features of the executive and legislative process by which money is raised and expended for commonwealth* purposes throughout the United States. It does not enter into particulars concerning the administrative process of tax-collecting, transfers, accounts or expenditures, nor does it attempt to describe methods of taxation in use in the various commonwealths. These have all been treated in more or less detail already; but, so far as I am aware, there exists absolutely no comprehensive treatise on the subject of the present essay which attempts merely a brief sketch of the subject.

This must also serve as an excuse for any mistakes as to details or faults in treatment which may have crept into this essay. The process of originating, perfecting and passing the commonwealth budgets has been greatly neglected in all works on American finance—as in fact has almost the entire subject of commonwealth finance, with the exception of the description of existing methods of taxation, discussions of public indebtedness and a few monographs describing the constitutional limitations upon the legislative bodies and the general tendency in this regard.

In writing this essay, therefore, there was little literature on the subject to guide me. The method pursued in the inquiry was as follows: the constitutions and the statutes of all the commonwealths were examined in order to ascertain at first hand what the restrictions or positive commands on this subject are; further, inquiries were addressed to the

* The name commonwealth is used for convenience to include both states and territories.

financial departments in all the forty-nine commonwealths for information on points which it was impossible to find out in any other way. From thirty of them answers were received—of varying degrees of length and utility, but in the main of great assistance. The reports of the treasury officers of the different commonwealths were also of considerable service in throwing light on the administrative methods in vogue, and in furnishing concrete illustrations of their differences.

The results of my study of the constitutions and reports I have tabulated, thus presenting the constitutional provisions on this question in the most concise and convenient form. These tables appear at the end of this article.

We can perhaps best trace the course of financial legislation in our commonwealths by following its progress in one state and then noting wherein the others differ from or resemble this typical one. For this purpose, and because the size of its budget entitles it to particular consideration, I have selected New York.

In New York, the fiscal year extends from October 1 to September 30. The lack of uniformity among the commonwealths in the fiscal year alone well exemplifies the differences and want of a unified system which exists in almost all fiscal matters. Eleven other commonwealths, together with New York, close their accounts for the year on September 30; in fourteen, the fiscal coincides with the calendar year; nine have followed the example of the federal government and end on June 30; four each on November 30 and October 31: while the remaining six assert their independence by selecting dates which no other commonwealth has in common with them. However, it is principally in minor matters that such variety exists: in essentials we shall find considerable uniformity.

Early in October the Comptroller issues his annual report to the Legislature, in which it is his duty to exhibit "a complete statement of the funds of the state, of its revenues, and

of the public expenditures during the preceding year, with a detailed estimate of the expenditures to be defrayed from the treasury for the ensuing year, specifying therein each object of expenditure and distinguishing between such, as are provided for by permanent or temporary appropriations, and such, as require to be provided for by law, and showing the means from which such expenditures are to be defrayed." *

The materials for this report are furnished the Comptroller by the heads of the different departments, and of the various state institutions, by the Canal, Park and other Commissioners; by the various boards; by banks, corporations, etc. The various items are distinctly arranged under different heads, usually termed "funds," as the general fund, canal fund, school fund, etc. It being also a part of the Comptroller's duty to suggest plans for the improvement and management of the public revenue, the tables of figures are prefaced by a written report and explanation of some of the principal items.

This introduction often contains some excellent advice and such information as would be of most benefit to the committees in framing new bills. As to whether the advice so offered will be followed, depends entirely upon the Legislature. The estimates are never anything but recommendations. When, as not infrequently happens in some of the states, the Auditor and the Legislature are of different political color, the warnings contained in the report are more likely to be construed as an unnecessary interference by the executive in legislative business than as legitimate suggestions of a policy that ought to be followed. As a rule the Comptroller has to beg for more economy on the part of the Legislature, rather urge them to greater liberality. All of the reports, however, do not contain such prefatory or explanatory notes, many contenting themselves merely with the bare presentation of the public accounts.

* Revised Statutes, 1895.

The office of Comptroller exists in eleven states only, but in most of the others an equivalent officer, the Auditor makes similar reports. In Oregon and Wisconsin, however, the Secretary of State performs this duty; while in eight commonwealths the Auditor's report contains a statement of the expenditures and receipts for the past year only, leaving to the legislative committees the labor of preparing estimates from these data for the coming year. In about half of the commonwealths the report is made to the Governor and transmitted by him to the Legislature, while in the others it is sent directly to the Legislature; in Delaware, however, the report is made to a joint committee on finance, and in Vermont to the Committee on Ways and Means. In eight commonwealths a biennial report only is made.

These estimates are not read in the Legislature, though any member who desires can obtain a copy of the report and study the needs and resources of the state for himself.

The framing of the general appropriation and supply bills, which are based upon these estimates, is left to the House Committee on Ways and Means.

The Legislature meets annually on the first Wednesday in January, for a session of four to six months. The sessions of all the Legislatures, whether annual or biennial, are called in January; if biennial, usually in the odd years, so as to avoid the entangling influence of a Presidential election. The length of the session is limited in many states by their constitutions, the period varying from forty days in Georgia, Oregon and Wyoming to one hundred in California. Mississippi limits every other biennial session to a period of thirty days; the intervening sessions being unrestricted as to length. Twelve states limit the period of the session absolutely; thus Louisiana provides that all legislation after a certain time shall be null and void. Five others, like Georgia, provide a term beyond which it cannot be extended, unless by a two-thirds or three-fifths vote, or in cases of impeachment. Virginia, in such cases, forbids an

extension of more than thirty days; Missouri and Texas reduce the pay of members after a certain period. Again seven others, like California, cut off their pay entirely.

"The first few days of the session are occupied with the election of Speakers and with the more or less disgraceful scramble for positions on committees by members in the interests of powerful corporations or political combinations." * By far the most important committee is the House Committee on Ways and Means,† and to the chairmanship of this committee of eleven members the defeated candidate for the Speakership is always appointed. It is by no means unusual for a man to run as a candidate for the Speakership, knowing that he cannot be elected, in the hope that he may secure votes enough to entitle him to this important chairmanship. This position makes him at the same time the recognized leader of his party on the floor of the House. The other most important man on this committee is the leader of the minority in the House, who belongs, of course, to the opposite party to that of the chairman. It is always the endeavor of the committee to report its bills as early in the session as possible, but they usually drag on to the last minute possible. With an energetic, possibly rather arbitrary chairman, however, they are often made ready in a few weeks. Provision is usually made for their early submission to the Legislature by some resolution, or rule, if not by a constitutional provision. Thus Rule 19 of the Joint Rules in the Legislative Manual for 1895, reads as follows: "The supply bill and annual appropriation bill shall be reported by March 15, and printed immediately thereafter, and made the special order for March 25, or some day prior thereto, immediately after the reading of the journal."

* Question of the Day, No. XXII. "Defective and Corrupt Legislation," by Simon Sterne, p. 3.

† This name is used in about half of the commonwealths as in New York. In most of the others the Equivalent Committee is known as the Committee on Appropriations, which name designates much more aptly the duties of the body.

Some of the states have constitutional provisions forbidding the introduction of appropriation bills after a certain period of the session has elapsed, and many of them forbid their introduction within a few days of the end. But in New York this is left to the discretion of the Legislature itself. The provision, however, which was inserted in the Constitution of 1894, providing that all bills must be printed and on the members' desks at least three days before enactment, has the same effect, mainly of prohibiting the rushing through in the last day of appropriation bills, as to whose items no one possessed the slightest knowledge. It "prevents some of the worst evils which heretofore attended the closing days of the legislative sessions. The orderly and decorous procedure of the closing days of the legislative session of 1895 (and 1896), as compared with prior legislative sessions, attests the efficiency and wisdom of this Constitutional Amendment and shows that much good can be produced by the introduction of method and order and by properly systematized legislative procedure."

When the Committee on Ways and Means has been finally selected it usually starts to work energetically to make a record for itself. Committee meetings are held frequently. The Comptroller and heads of departments, bureaus and state institutions are invited to attend and explain their needs and requests for larger or unwonted appropriation. Usually their estimates are cut down, since the committee wishes to come before its constituents with a reputation for economy. The relations between the committees and the heads of departments and other executive and administrative officers of the commonwealth are subject to no rule, but the various commonwealth officers volunteer information when they see fit, or when they desire changes in the previous grants, or when they are invited to appear before the committee when the latter feels itself in the need of enlightenment. In many of the states legislative committees are invested by the constitution with all the power of a judicial

body to take testimony and examine witnesses. The Constitution of New York is silent on this matter. The commonwealth officers do not, of course, appear on the floor of either House, but confine their explanations to communications in the committee rooms. The committees are at the same time exposed to influences of another sort from all interested persons. It is at their more or less informal meetings that powerful and specious arguments are made by trained lobbyists who infest every one of our important State Legislatures as well as the halls of Congress. In fact, the procedure in the committee rooms of the Legislature at Albany does not differ materially from that of the Congress at Washington. In both the accessibility of the committees to outsiders permits the same exercise of corrupting influences. Though by no means final, the estimates of the committee as presented in their bills are largely decisive as to the size of the grants made to the specific objects named therein. In this they have followed the precedent both of the English and our own federal government. "The Houses of the State Legislatures, too, being separated from the executive in such a way as to be entirely deprived of its guidance, depend upon standing committees for the preliminary examination, digestion and preparation of their business, and allow to these committees an almost unquestioned command of the time and conclusions of the Legislature. As they have grown larger they have grown more dependent upon their advisory parts, their committees." * The same criticism is pertinent to the State Legislature that may be made with regard to Congress, namely, that much time is spent by the committee in preparing plans which ought to be used discussing these plans before the whole House. This seems, however, to be an evil inherent in our present system of short terms and frequent changes. Every year a large proportion of the members of the assembly comes to its sessions without any legislative

* Woodrow Wilson, "The State," p. 506.

experience whatever or any intimate knowledge of the needs and resources of the state; every second year this is true of the Senate. A large portion of the time at the beginning of each session is, therefore, spent virtually in instructing these new men as to their duties, and financial measures which should be reported to the Legislature within a couple of weeks of the opening of the session are often delayed till the end.

In several of the states there are constitutional or statutory provisions requiring that legislative committees shall report bills within a certain time. In New York Assembly Rule 15 was intended to effect this end by providing that it shall be the duty of each of the several committees to consider and report without unnecessary delay upon the respective bills and other matters referred to it by the House.

Assembly Rule 60 also requires a report on all bills before a certain time. These provisions, however, are not complied with.

It is the practice in almost all the states for bills appropriating money to originate in the lower branch of the Legislature, though there are explicit provisions to this effect in the constitutions of four states only, Georgia, Louisiana, Nebraska and New Hampshire. In Georgia the words "or appropriating money" are added to the provision that revenue bills shall originate in the House; in Massachusetts and New Hampshire it is provided that all "money bills" shall originate in the lower branch—a term broad enough apparently to include both the raising and appropriating of money. By a recent decision of the Supreme Court of Massachusetts, however, it has been decided in that state that bills appropriating money may originate in either branch of the Legislature.

As a rule the committee which prepares the bill, drafts it as well, without outside assistance, the chairman usually undertaking this work, or perhaps some member with a

turn for legal phraseology.* Only in Massachusetts, which state may serve as a model in fiscal as in so many other matters, are these bills prepared by a specially trained agent—in this case by the Chief Clerk of the Committee on Ways and Means, who is elected for that purpose. The loose and often dangerous phraseology of many of the laws passed by our State Legislatures has long been a crying evil, and its effects are quite as vicious in the case of financial legislation as in more general laws. Provision should certainly be made for the submission of all bills to trained lawyers† or a carefully selected committee before their third reading while there is yet time for amendment, in order to correct any inconsistencies or undesirable items which may have crept in while they were being drafted; this plan has already received substantial recognition in legislative procedure in New York State, in the form of the Committee on Revision of the Assembly. By Rule 16 of that body this committee is charged with the duty of examining and correcting all bills prior to their third reading, “for the purpose of avoiding repetitions and unconstitutional provisions, insuring accuracy in the text and references and consistency with the language of the existing statutes.”

This rule was only adopted in 1890, since which time it has done a great deal of good; but to insure proper results a like committee should be appointed in the Senate, and both should be provided with counsel of experience and talent. At present the Attorney-General is the only legal

* A friend, who was at one time a prominent member of the State Legislature, told me that during his stay at Albany one of his colleagues, who had a natural gift for drawing up legal documents, was enabled to make this a source of very material profit to himself. Members who desired to introduce bills on their own account would appeal to him for assistance in drawing them up, and his income from this source probably exceeded his pay as Representative. Bills introduced for special interests are usually drawn up outside by trained lawyers, and presented to the Legislature by men who often are ignorant of their very contents.

† This is the plan recommended by the commission which Governor Morton appointed in 1895 “to recommend changes in methods of legislation.” See their report, p. 15.

authority in the service of the state on whom the legislative committees can call for advice or information, and his time is too much taken up with the duties of his own office to permit him to devote any of it to this work. Of course such a committee considers not only financial measures but all bills which are brought before the House.

In New York the Committee on Ways and Means prepares two bills—the annual appropriation bill and the supply bill. Of these the former includes the permanent appropriations, such as the salaries of the state officials, fixed appropriations to state institutions, etc.; the supply bill includes indeterminate and changing items of expenditure, such as appropriations for improvements on the canals, new state buildings, etc. The grants made by the appropriation bill are not good until the following October, while those made by the supply bill may be drawn upon immediately after its passage. As noted before, the general appropriation bill is passed toward the beginning or middle of the session, or at least comes up for discussion by that time; the supply bill is usually printed at the end of the session, just in time to meet the constitutional requirements, and is then rushed through without due examination or debate. It is therefore never possible to determine exactly what the appropriations of the Legislature have amounted to until the very end of the session; or, indeed, even then, for many bills making appropriations of the public money are every year left in the hands of the Governor after the adjournment of the Legislature, to receive his signature. Not until these bills are finally disposed of, therefore, can the amount of the year's appropriations be exactly determined. For all practical purposes, however, the calculation made at the end of the session suffices.

There are some portions of the public expenditure which are not dependent on the annual grants of the Legislature, being provided for by statutes that run without limit of

date. "In the ordinary financial transactions of government it is the custom to prepare a budget giving all the receipts and then appropriating these receipts by grant among fixed objects of expenditure. Not so in the United States. In most of our commonwealths there is no general table of receipts to be appropriated by legislative grant for definite purposes. On the contrary, the receipts are divided among a number of separate accounts called funds, and the expenses again are defrayed out of these various fund receipts, each of these accounts being kept separate from the others." *

The number of funds is entirely arbitrary, ranging from two to forty-six. Sometimes new funds are added by every Legislature when it is desired to take certain classes of receipts out of the general revenue and to place them in fixed categories beyond the reach of legislative whim. In Georgia and Maine we find a number of so-called funds which apply only to expenses and simply denote so many purposes of appropriation.

The proportion of those parts of the public expenditures and receipts which do not require to be legislated upon annually, but which are provided for by statutes which run without limit of date, differs greatly in different states.

There is no apparent rule in the matter which differentiates the commonwealths according to either age or geographical position, unless it be that the older commonwealths provide for their expenditure, and the newer commonwealths for their receipts, by means of permanent statutes rather than by current legislation. In Kansas, Mississippi, Nebraska, Nevada, Tennessee, Texas and Washington all of the commonwealth expenditures are made in virtue of current legislation; in Indiana, Kentucky, Pennsylvania, South Dakota and Utah, almost all are so made; in Michigan and Montana three-fourths; in Minnesota and North

* "Finance Statistics of the American Commonwealths." By E. R. A. Seligman, p. 5.

Dakota about three-fifths; in California, Colorado and West Virginia one-half. On the other hand, South Carolina and Vermont provide for nearly all of their expenditures by permanent statutes; Iowa and New Hampshire so provide for three-fourths of theirs. When we turn to the revenues of the commonwealths and inquire how that is determined, we find a larger proportion of commonwealths establishing revenue by means of statutes which run without limit than was the case with the public expenditures. North Dakota, Oklahoma, Pennsylvania and West Virginia obtain all their commonwealth receipts in virtue of permanent statutes; Kentucky, South Dakota and Washington raise almost all of theirs thus; Vermont and Massachusetts four-fifths and two-thirds of theirs respectively; Colorado and South Carolina each one-half. On the other hand, California, Indiana, Kansas, Mississippi, Nebraska and Tennessee raise all revenue by means of current legislation; Michigan all but educational funds; Nevada and Utah almost all thus; Montana and New Hampshire three-fourths and two-thirds respectively of theirs.

"The General Fund is found in all the commonwealths and corresponds to the budget of most governments. It consists of all the ordinary receipts not especially appropriated to other funds, and thus serves as a sort of drag-net of commonwealth finance."* It will thus be seen that it is only over the General Fund that the Legislature can exercise unrestrained control, and in proportion as the amount of revenue which flows into this is diminished by permanent grants to other funds, just to that extent is the financial independence of the Legislature decreased. This is especially true of those commonwealths where the rate of taxation is limited by statute or constitutional provision, since in these the amount of state revenue is fixed, and can grow only with the increase in value of the taxable property of the state, or by finding new sources of revenue.

* Seligman, p. 7. Finance Statistics.

The main source of revenue for commonwealth purposes is the general property tax. Usually a certain percentage of the general taxes or a special commonwealth tax is devoted to the support of the free public schools; in a number of commonwealths a poll tax of small amount is levied for this or a similar purpose.* In the same manner the proceeds of other taxes or sources of revenue are devoted to certain specific ends, and are removed entirely from the power of the Legislature to change them. Thus, though the Legislature may nominally dispose of large sums and make large grants to various objects, their real authority is very much circumscribed. This is especially true where any large part of the revenue is derived from Trust or Investment Funds, and particularly so if the proceeds of these funds are devoted by statute to some specific object. Appropriations made under such statutes are placed on the annual appropriation bills and are submitted to the finance committees who have, however, no power to materially alter them. They can, at most, run up or down the scale of a certain number of appropriations which must in any case be kept up. No money can be drawn from the public treasury except upon appropriation made by the Legislature, so all grants must be acted on at least biennially.

When the appropriation and supply bills are introduced to the Assembly, which is usually done on a date before determined upon, the Assembly immediately resolves itself into committee of the whole. The bills are then considered item by item, and section by section, criticisms and suggestions being very freely offered by members of the committee. The bills are defended by the chairman of the Committee on Ways and Means, and explanations of new appropriations or changes in the old are made by him. It is always the endeavor of the Ways and Means Committee to have their bills passed with as little alteration as possible, and to this end they devote all their energies. It

* See Seligman for list of funds, etc.

shows not only that they enjoy the confidence of the Legislature, but also that they are in touch with their constituents and familiar with their needs, and upon this they particularly pride themselves.

This is the nearest approach to the responsible English ministry, upon the acceptance of whose budgets depends their stay in office, which we possess. It is, however, less a matter of responsibility with our Committee on Ways and Means than a desire to make political capital out of it; to be able to point to the record made as chairman of that committee when putting forward a claim to the nomination for Governor next term.

The Assembly is invariably delayed with amendments or with bills containing new appropriations by individual members. Members with pet little appropriation bills of their own endeavor to have them accepted by the Committee on Ways and Means, and to have them inserted in the supply bill, as they then stand a better chance of being passed than if they were exposed alone and unsupported to the fire of criticism of the House. Many of the states have inserted provisions in their constitutions forbidding the inclusion in the general appropriation bill of any appropriations except those "for the ordinary expenses of the executive, legislative and judicial departments of the state, interest on the public debt and for public schools. All other appropriations shall be made by separate bills, each embracing one subject." This provision prevents also the addition of "riders" to the general appropriation bills. It is found in the constitutions of Alabama, Arkansas, California, Colorado, Georgia, Illinois, Missouri, Montana, North Dakota, Pennsylvania, South Dakota, West Virginia and Wyoming. A new section was inserted in the revised Constitution of New York which aims to prevent this abuse in that state. It is as follows: "No provision or enactment shall be embraced in the annual appropriation or supply bill, unless it relates specifically to some

particular appropriation in the bill; and any such provision or enactment shall be limited in its operation to such appropriation."

Although in accordance with a long-established precedent, bills appropriating money usually originate in the lower branch of the Legislature, the Senate has always reserved to itself the fullest possible privileges in the matter of amendments to these as well as all other bills. The Senate invariably makes amendments, if for no other reason than to show its right to do so, and to justify the popular belief that the Senate is a more competent body than the Assembly. There is not that great difference of opinion in the two branches, however, as to the proper size of the appropriations in our State Legislatures which distinguishes the passage of the federal appropriation bill by Congress. In the State Legislature it is difficult to say which is the more liberal or economical, though in the long run the Senate is probably the more conservative. As has been noted before, only four states have constitutional provisions as to the place of origination of appropriation bills. When such bills reach the Senate after having been sent from the Assembly they are referred first to the Finance Committee, and then reported by it to the Senate. Their treatment in the Senate is similar to that in the lower branch; and after passing the Senate they are returned with their new figures and amendments to the Assembly.

In case the bills as returned are not accepted by the Assembly, a Conference Committee is appointed of members from each House to adjust the differences. They seldom fail to agree, and more often than not adopt the Assembly's figures in the bill they finally report. It happens very infrequently that supplies are refused because of a failure to agree. The same mode of procedure is followed in all the states in this respect.

There is not the same chronic complaint of under appropriations heard in our State Legislatures, as in the case

of Congress, where a deficiency bill is to be considered as regularly as the annual session opens. In fact there is greater danger of too large than of too small appropriations.* Toward the end of the session, however, a supplemental supply bill is often introduced to make provision for deficiencies under the other grants or provide for new items of appropriation.

Such is, in brief, the method of dealing with general appropriation bills in the New York State Legislature. Far different is the treatment of individual appropriation bills introduced by members. As soon as the committees are organized any member can introduce bills, and the right is practically without limit until toward the close of a session; and then only because of the physical impossibility on the part of the committees of considering new bills and the practical certainty that they will be "smothered" if they are referred. Private appropriation bills are not necessarily referred to the Committee on Ways and Means, as might be expected, but to the committee on canals, cities or what not, for which the appropriation is designed. In other words, if a bill making an appropriation for deepening the Erie Canal in a certain locality were introduced by a member, it would be referred to the Committee on Canals and reported by them to the House. As such a committee is made up of men who live along the borders of the canal and who are pledged to their constituents to spend money on it, there is little chance of the bill being unfavorably reported. It is chiefly in connection with these bills that "log-rolling," as this exchange of political favors is called ("you roll my log and I'll roll yours") occurs, and of course the rooms of these committees are the chief scene of this sport. Mississippi is the only state whose constitution

* In a recent Legislature one of the members, on being asked how he was going to vote on a certain rather questionable measure making a large grant of public money for purely local purposes, replied that "he had never voted against an appropriation bill during his entire term and he would not vote against this." And he did not stand alone in this position.

recognizes the existence of this evil and attempts to prohibit it by legislative enactment. "Log-rolling" is there defined as a felony, punishable by imprisonment of from one to ten years.

Hearings, usually anything but formal, are given to interested parties on proposed bills, and it is often possible to influence the chairman of a committee to report favorably. They are seldom averse to so reporting appropriation bills. When a day is appointed by a committee for hearings on a proposed bill, notice is given to the advocates of the bill; and if, by any happy accident* adversaries to the bill know that a measure is pending which they wish to oppose, they also have a chance to be heard. There is no attempt made to take proof and the treatment of bills at these hearings is anything but judicial. If the bill involves large interests, the more effective work is done by trained lobbyists. After a bill has reached the Legislature, too, its course may be and usually is favored by lobbying. So great had this latter evil become in some of our states that in three of them—California, Georgia and Oregon—lobbying was declared a felony. In New York it is forbidden on the floor of the House!

The length of time for which appropriations are granted and during which they are available varies in different states. In New York, and in eight other states, the constitution provides that all payments under any specific appropriation must be made within two years of the passage of such appropriation act. All balances then unexpended revert, usually, to the General Fund, unless reappropriated. In sixteen other commonwealths the period is limited by

*A gentleman, whose business requires him to keep himself posted on the various measures before the Legislature, informs me that he has for years paid a large annual sum to a certain man in Albany, whose sole business it is to keep track of all bills introduced in the Legislature and notify his client when any which he considers injurious to the latter's interests are brought before the committees. This man has a large clientage, by whom he is paid for work which should be performed by the Legislature. He keeps a large staff of clerks busy and draws a large income from this business.

legislative enactment to two years, or a similar period terminating after the opening of the next session of the Legislature. In six of the commonwealths appropriations are good until they are exhausted or until the act making them is repealed. I could find no mention of the subject in either the constitutions or statute law of the remaining commonwealths, so that we may infer that no time limit is set to the period of their availability.

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[See pages 42-46 for tabular statements in connection with this paper.]

TABLE I.

STATES.	1 Date of adoption of constitutions.	2 3 4 Length of term in years of:			5 Biennial or annual session.	6 Number of days to which session is limited.	7 Bills must contain one subject only, expressed in title (except gen'l appro. bills).	8 No bill considered unless referred to committee and printed.	9 Bills must be read three times (usually three days).	10 Bills must be passed by majority of members elect, voting by ayes and noes.
		Governor.	Upper House.	Lower House.						
Alabama,	1875	2	4	2	B	50	*	*	*	*
Arkansas,	1874	2	4	2	B	60	*	*	*	*
California,	1879	4	4	2	B	100	*	*	*	*
Colorado,	1876	2	4	2	B	90	*	*	*	*
Connecticut,	1818	1	1	1	A	.	.	.	.	.
Delaware,	1831	4	4	2	B	.	.	.	.	.
Florida,	1885	4	4	2	B	60	*	.	*	*
Georgia,	1877	4	4	2	B	40	*	.	*	*
Idaho,	1889	2	2	2	B	60	*	.	*	*
Illinois,	1870	4	4	2	B	.	*	*	*	*
Indiana,	1851	4	4	2	B	60	*	.	*	*
Iowa,	1857	2	4	2	B	.	*	.	*	*
Kansas,	1859	2	4	2	B	50	*	*	*	*
Kentucky,	1891	4	4	2	B	60	*	*	.	.
Louisiana,	1868	4	4	2	B	60	.	*	*	.
Maine,	1820	1	1	1	A	.	.	.	.	.
Maryland,	1867	4	4	2	B	90	*	.	*	*
Massachusetts,	1780	1	1	1	A	.	.	.	.	.
Michigan,	1850	2	2	2	B	.	*	.	*	*
Minnesota,	1857	2	2	1	A	.	*	.	*	*
Mississippi,	1890	4	4	4	B	30 ¹	*	*	*	*
Missouri,	1875	4	4	2	B	70	*	*	*	*
Montana,	1889	4	4	2	B	60	*	*	*	*
Nebraska,	1875	2	2	2	B	.	*	*	*	*
Nevada,	1864	4	4	2	B	60	*	.	*	*
New Hampshire,	1792	2	2	2	B	.	.	.	.	.
New Jersey,	1844	3	3	1	A	.	*	.	*	*
New York,	1894	2	2	1	A	.	.	*	.	*
North Carolina,	1876	4	2	2	B	60	.	.	* ²	.
North Dakota,	1889	2	2	2	B	60	*	.	*	*
Ohio,	1851	2	2	2	B	.	*	.	*	*
Oregon,	1857	4	2	2	B	40	*	.	*	*
Pennsylvania,	1873	4	4	2	B	.	.	*	*	*
Rhode Island,	1842	1	1	1	A	.	*	.	*	.
South Carolina,	1868	2	4	2	B	.	*	.	*	*
South Dakota,	1889	2	2	2	B	60	.	.	*	*
Tennessee,	1870	2	2	2	B	75	*	.	*	*
Texas,	1876	2	4	2	B	60	.	*	*	.
Utah,	1895	4	4	2	B	60	*	.	*	*
Vermont,	1793	2	2	2	B	.	.	.	.	.
Virginia,	1870	4	4	2	B	90	*	.	*	*
Washington,	1889	4	4	2	B	60	.	.	.	*
West Virginia,	1872	4	4	2	B	45	*	.	*	.
Wisconsin,	1848	2	2	1	A	.	*	.	.	.
Wyoming,	1889	4	4	2	B	40	*	*	.	*

* Denotes that there are provisions to that effect.

¹ Only the special sessions, held every other biennial term, are limited.² Bills to impose taxes or contract debts.

TABLE II.

STATES.	11 General appropriation bill must contain nothing else.	12 No bill except general appropriation bill can be introduced after 30 days of session.	13 Governor may veto separate items in appropriation bills.	14 Number of days within which Governor must sign or veto bills.	15 Number of votes necessary to override Governor's veto.	16 In case of adjournment, bill in hands of Governor becomes law.	17 If not returned with veto and filed.	18 Bills appropriating money must originate in House of Representatives.	19 Bills for raising revenue must originate in House of Representatives.	20 No money paid out of treasury except on appropriation bill and warrant.
Alabama,	*		*	5	Maj.	*			*	*
Arkansas,	*		*	5	Maj.	*	*		*	*
California,	*	* ¹	*	10	²³	*			*	*
Colorado,	*	* ²	*	10	²³	*	*		*	*
Connecticut,				3	Maj.	*			*	*
Delaware,			No veto			*			*	*
Florida,	*		*	5	²³	*			*	*
Georgia,	*		*	5	²³	*		*	*	*
Idaho,	*		*	5	²³	*	*		*	*
Illinois,	*		*	10	²³	*	*		*	*
Indiana,	*		*	3	Maj.	*	*		*	*
Iowa,	*		*	3	²³	*	*		*	*
Kansas,	*		*	3	²³	*	*		*	*
Kentucky,			*	10	Maj.	*	*		*	*
Louisiana,			*	5	²³	*	*	*	*	*
Maine,			*	5	²³	*	*		*	*
Maryland,		*	*	6	3-5	*	*		*	*
Massachusetts,			*	5	3-5	*	*	* ³	*	*
Michigan,		* ¹	*	10	3-5	*	*		*	*
Minnesota,			*	3	²³	*	*		*	*
Mississippi,	*		*	3	²³	*	*		*	*
Missouri,			*	10	²³	*	*		*	*
Montana,	*	*	*	5	²³	*	*		*	*
Nebraska,	*		*	5	3-5	*	*	*	*	*
Nevada,			*	5	²³	*	*		*	*
New Hampshire,			*	5	²³	*	*	*	*	*
New Jersey,			*	5	Maj.	*	*		*	*
New York,				10	²³	*	*		*	*
North Carolina,			No veto			*			*	*
North Dakota,	*	*	*	3	²³	*	*		*	*
Ohio,			No veto			*	*		*	*
Oregon,			*	5	²³	*	*		*	*
Pennsylvania,			*	10	²³	*	*		*	*
Rhode Island,			No veto			*			*	*
South Carolina,			*	3	²³	*	*		*	*
South Dakota,	*		*	3	²³	*	*		*	*
Tennessee,		*	*	5	Maj.	*	*		*	*
Texas,		*	*	6	²³	*	*		*	*
Utah,			*	5	²³	*	*		*	*
Vermont,			*	5	Maj.	*	*		*	*
Virginia,			*	5	²³	*	*		*	*
Washington,		*	*	10	²³	*	*		*	*
West Virginia,			*	5	Maj.	*	*		*	*
Wisconsin,			*	3	²³	*	*		*	*
Wyoming,	*	*	*	3	²³	*	*		*	*

* Denotes that there are provisions to that effect. ¹ Fifty days. ² Twenty-five days. ³ Provision is same as in case of New Hampshire, but by a recent decision, the Massachusetts Supreme Court has decided they may originate in either.

TABLE III.

STATES.	21 No appropriation made for sectarian or non- state institutions.	22 Credit of state cannot be loaned or aid given to corporations, etc.	23 State cannot become a stockholder in cor- porations, etc.	24 Amount of state debt, except for purposes of defence, limited to (in \$)—	25 Rate of taxation for state purposes can- not exceed—	26 Length of time for which appropria- tions are granted, and after which credits lapse.
Alabama, . . .	*	*	*	100,000	$\frac{3}{4}$ of 1 p. c. ⁹	[other appros.† 2 years for gen'l appro. bill; no limit for A moot question: in practice 2 years is 2 years.† [limit.†
Arkansas, . . .	*	*	*	forbidden	1 p. c. ⁹	
California, . . .	*	*	*	300,000	4 mills	6 months after end of fiscal year.†
Colorado, . . .	*	*	*	100,000	4 mills	
Connecticut, . . .	*	*	*	200,000	10 mills	End of first fiscal quarter after ad- journalment of next regular session. Time specified in appro. bills.†
Delaware, . . .	*	*	*	250,000	10 mills	
Florida, . . .	*	*	*	200,000	10 mills	2 years after grant.†
Georgia, . . .	*	*	*	1½ p. c. ⁹	10 mills	
Idaho, . . .	*	*	*	250,000	10 mills	No limit.†
Illinois, . . .	*	*	*	250,000	10 mills	
Indiana, . . .	*	*	*	250,000	2 mills†	[in which appro. was made.† End of political year succeeding that 6 months after term fixed by act.†
Iowa, . . .	*	*	*	250,000	2 mills†	
Kansas, . . .	*	*	*1	1,000,000	2 mills	2 years after expiration of biennial period during which they become available.†
Kentucky, . . .	*	*	*	500,000	1.5 mills†	
Louisiana, . . .	*	*	*	forbidden	6 mills	6 months after meeting of legislature at next regular session.
Maine, . . .	*	*	*	300,000	3 mills†	
Maryland, . . .	*	*	*	50,000	1.775 m.†	2 years after passage of act.
Massachusetts, . . .	*	*	*	50,000	1.775 m.†	
Michigan, . . .	*	*	*	50,000	1.775 m.†	End of first fiscal quarter after ad- journalment of next regular session.
Minnesota, . . .	*	*	*2	250,000	1.775 m.†	
Mississippi, . . .	*	*	*	250,000 ¹⁰	2 mills	2 years after grant.
Missouri, . . .	*	*	*	100,000	2 mills	
Montana, . . .	*	*	*	100,000	2 mills	2 years.†
Nebraska, . . .	*	*	*	100,000	5 mills	
Nevada, . . .	*	*3	*3	100,000	5 mills	End of first fiscal quarter after ad- journalment of next regular session.
N. Hampshire, . . .	*	*	*	100,000	5 mills	
New Jersey, . . .	*	*	*	100,000	5 mills	Dec. 31 of succeeding year.†
New York, . . .	*	*	*	1,000,000	5 mills	
N. Carolina, . . .	*	*4	*	1,000,000	5 mills	No limit.† [appropriated.† End of fiscal year in which they were 2 years after passage of act.
North Dakota, . . .	*	*5	*	200,000	4 mills	
Ohio, . . .	*	*	*	750,000	2.7 mills†	2 years in most cases.†
Oregon, . . .	*	*	*	50,000	2.7 mills†	
Pennsylvania, . . .	*	*6	*	50,000	2.7 mills†	2 years after grant.
Rhode Island, . . .	*	*7	*	1,000,000	4 mills†	
S. Carolina, . . .	*	*8	*	50,000	1.8 mills†	2 years.†
South Dakota, . . .	*	*	*	100,000	1.8 mills†	
Tennessee, . . .	*	*	*	100,000	2 mills	Until act is repealed.† 60 days after end of fiscal year in which appros. were made.† [ture.†
Texas, . . .	*	*	*	200,000	2 mills	
Utah, . . .	*	*	*	200,000	3.5 mills	Till next regular session of legisla- 2 years after grant.
Vermont, . . .	*	*	*	200,000	8 mills	
Virginia, . . .	*	*	*	200,000	8 mills	No limit.† [ture.† Till next regular session of legisla-
Washington, . . .	*	*	*	400,000	3 mills†	
West Virginia, . . .	*	*	*	400,000	3 mills†	2 years †
Wisconsin, . . .	*	*	*2	100,000	4 mills†	
Wyoming, . . .	*	*	*	1 p. c. ⁹	4 mills	2 years.†

* Denotes that there are provisions to that effect. † Fixed by statute only.

¹ State cannot undertake internal improvements nor become stockholder in a banking institution. ² Cannot engage in works of internal improvement. ³ Except for educational or charitable purposes. ⁴ Unless bill authorizing be read three times. ⁵ Except by a vote of majority of voters. ⁶ State cannot assume debts of minor civil divisions unless incurred for war purposes. ⁷ Unless expressly assented to by people. ⁸ Unless authorized by a two-thirds vote at a general election. ⁹ Per cent of taxable property in state. ¹⁰ Limit of debt that may be contracted in one year; it must be paid in two years.

TABLE IV.

COMMONWEALTHS.	I Year ending.	2 Total common- wealth ex- penditures ex- cluding Dal- lares in 1890	3 Year ending.	4 Total common- wealth ex- penditures ex- cluding Dal- lares in 1890	5 Proportion of com- monwealth ex- penditures made in virtue of		6 Proportion of com- monwealth re- ceipts received in virtue of	
					Permanent appropria- tions.	Current legisla- tion.	Permanent statutes.	Current legisla- tion.
Alabama,	Sept. 30, 1888	1,310,441	Sept. 30, 1893	1,839,982	.	.	.	.
Arkansas,	Sept. 30, 1888	714,591*	Sept. 30, 1894	978,003	.	.	.	.
Arizona,	Dec. 31, 1888	116,377	Dec. 31, 1894	163,452	.	.	.	.
California,	June 30, 1888	6,599,056	June 30, 1894	8,112,816	1/2	1/2	.	All
Colorado,	Nov. 30, 1888	860,267*	Nov. 30, 1894	1,353,184*	1/2	1/2	1/2	1/2
Connecticut,	June 30, 1888	2,675,570	Sept. 30, 1892	2,218,948	.	.	.	.
Delaware,	Dec. 31, 1888	222,195	Dec. 31, 1892	180,651	.	.	.	.
Florida,	Dec. 31, 1888	432,544	Dec. 31, 1890	550,060	.	.	.	.
Georgia,	Sept. 30, 1888	2,019,103	Sept. 30, 1895	2,739,756	.	.	.	.
I Idaho,	Nov. 3, 1888	72,254	Sept. 30, 1894	4,561,444*	.	.	.	.
Illinois,	Sept. 30, 1888	5,186,118*	Oct. 31, 1894	6,458,456	Almost all	.	.	All
Indiana,	Oct. 31, 1888	3,621,310	.	150,000	.	.	.	.
Indian Territory, . . . . .	.	.	.	1,812,189*	1/2	1/2	.	.
Iowa,	June 30, 1887	1,455,750*	June 30, 1895	2,448,229	.	.	.	.
Kansas,	June 30, 1888	2,983,949	June 30, 1894	4,160,753	1/2	1/2	Nearly all	All
Kentucky,	June 30, 1887	5,152,942	June 30, 1893	3,752,000	.	.	.	.
Louisiana,	Dec. 31, 1887	1,527,084	Dec. 31, 1893	1,701,655	.	.	.	.
Maine,	Dec. 31, 1888	1,127,393	Dec. 31, 1893	2,454,730	.	.	.	.
Maryland,	Sept. 30, 1888	2,010,060	Sept. 30, 1893	2,497,545	.	.	.	.
Massachusetts,	Dec. 31, 1888	22,970,003	Dec. 31, 1894	3,935,666	1/2	1/2	1/2	1/2
Michigan,	June 30, 1888	2,869,309	June 30, 1895	5,595,028	40 per cent.	60 per cent.	.	all but edu. funds
Minnesota,	July 31, 1888	2,439,086	July 31, 1894	1,173,448	.	.	.	.
Mississippi,	Dec. 31, 1887	1,023,098	Dec. 31, 1891	3,282,999	All	.	.	All
Missouri,	Dec. 31, 1888	3,346,694	Dec. 31, 1894	594,908	.	.	.	.
Montana,	Dec. 31, 1888	141,396	Dec. 31, 1891	.	1/2	1/2	1/2	1/2

* Figures are for one-half the biennial term.

1 Legislature was not in session; for year ending Dec. 31, 1891, when the Legislature was in session, expenditures were \$570,812.

TABLE IV.—Continued.

COMMONWEALTHS.	1 Year ending.	2 Total common-wealth ex- penditures ex- cluding trans- fers, in \$.	3 Year ending.	4 Total common-wealth ex- penditures ex- cluding trans- fers, in \$.	5 Proportion of com- monwealth expen- ditures made in virtue of		6 Proportion of com- monwealth ex- penditures made in virtue of		7 Proportion of com- monwealth re- ceipts received in virtue of		8 Current legisla- tion.
					Permanent ap- propriations.	Current legisla- tion.	Permanent ap- propriations.	Current legisla- tion.	Permanent ap- propriations.	Current legisla- tion.	
Nebraska,	Nov. 30, 1888	1,066,146*	Nov. 30, 1892	2,161,444*	.....	.....	.....	.....	.....	.....	All
Nevada,	Dec. 31, 1888	324,416	Dec. 31, 1895	398,775	.....	.....	All	.....	.....	.....	Almost all
New Hampshire,	May 31, 1888	561,883	May 31, 1895	674,745	.....	.....	All	.....	.....	.....	½
New Jersey,	Oct. 31, 1888	2,234,738	Oct. 31, 1895	2,260,040	.....	.....	¾	.....	.....	.....	.....
New Mexico,	Dec. 15, 1888	247,538	Dec. 31, 1890	158,239*	.....	.....	.....	.....	.....	.....	.....
New York,	Sept. 30, 1888	17,626,857	Sept. 30, 1895	20,457,082	.....	.....	.....	.....	.....	.....	.....
North Carolina,	Nov. 30, 1888	856,899	Nov. 30, 1891	1,179,795	.....	.....	.....	.....	.....	.....	.....
North Dakota,	Nov. 30, 1888	1,038,468*	June 30, 1894	1,886,403	45 per cent.	55 per cent.	45 per cent.	55 per cent.	All	.....	.....
Ohio,	Nov. 15, 1888	6,001,784	Nov. 15, 1891	6,101,290	.....	.....	.....	.....	.....	.....	.....
Oklahoma, . . . . .	.....	.....	Nov. 30, 1895	100,000	.....	.....	.....	.....	All	.....	.....
Oregon,	Dec. 31, 1888	885,629*	Dec. 31, 1894	1,381,546*	.....	.....	.....	.....	.....	.....	.....
Pennsylvania,	Nov. 30, 1888	7,387,866	Nov. 30, 1895	13,681,702	.....	.....	.....	.....	All	.....	.....
Rhode Island,	Dec. 31, 1888	895,648	Dec. 31, 1892	1,114,132	.....	.....	.....	.....	.....	.....	.....
South Carolina,	Oct. 31, 1888	1,190,482	Oct. 31, 1891	1,087,082	.....	.....	.....	.....	.....	.....	.....
South Dakota,	Nov. 30, 1888	1,038,468*	June 30, 1895	1,027,197	.....	.....	.....	.....	.....	.....	.....
Tennessee,	Dec. 20, 1888	1,854,615	Dec. 20, 1894	1,761,524*	.....	.....	.....	.....	.....	.....	.....
Texas,	Aug. 31, 1888	6,418,927*	Aug. 31, 1895	4,575,672	.....	.....	.....	.....	.....	.....	.....
Utah,	Dec. 31, 1887	172,415	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vermont,	July 31, 1888	731,529	.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia,	Sept. 30, 1888	757,034	June 30, 1895	936,345	.....	.....	.....	.....	.....	.....	.....
Washington,	Sept. 30, 1887	284,996	Sept. 30, 1894	3,602,571	.....	.....	.....	.....	.....	.....	.....
West Virginia,	Sept. 30, 1888	1,207,288	Oct. 31, 1894	1,044,882	.....	.....	.....	.....	.....	.....	.....
Wisconsin,	Sept. 30, 1888	3,601,261	Sept. 30, 1894	1,496,500	.....	.....	.....	.....	.....	.....	.....
Wyoming,	Dec. 31, 1887	225,509	Sept. 30, 1895	4,076,879	.....	.....	.....	.....	.....	.....	.....
				222,183	.....	.....	.....	.....	.....	.....	.....

* Figures are for one-half the biennial term.

1 For whole territory before it was divided.

3 Figures are calculated from report of previous twenty months, owing to change in date of fiscal year.